IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Serial No. : 10/796,392

Inventor : AUDET, Mathieu

Title : "Retractable Passenger Seat for an ATV"

Filing Date : March 8, 2004

Art Unit : 3616

Examiner : **BROWN, Drew J.**

Confirmation No. 1894

Our File No. : 1079998

May 16, 2007

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 U.S.A.

Sir,

This letter is in response to the Advisory Action dated April 25, 2007 and in further response to the Office Action dated February 16, 2007, for which a response is due on May 16, 2007. The applicants are filing herewith a Request for Continued Examination in accordance with 35 U.S.C. § 132 and 37 C.F.R. § 1.114, and further request that the amendment submitted on April 16, 2006 be entered and that the application be re-examined in accordance with the amendments and remarks made therein.

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In view of the above remarks, the Applicants respectfully submit that all of the

currently pending claims are allowable and that the entire application is in condition for

allowance.

Should the Examiner believe that anything further is desirable to place the application

in a better condition for allowance, the Examiner is invited to contact the undersigned at the

telephone number listed below.

At the time of filing of the present response, the Office was authorized to charge the

fees believed to be necessary to a credit card. In case of any under- or over-payment or

should any additional fee be otherwise necessary, the Office is hereby authorized to credit or

debit (as the case may be) Deposit Account number 502977.

Respectfully submitted,

/Jonathan David Cutler/

Jonathan D. Cutler, Reg. No. 40,576

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